

ABSTRACT

An object of the present invention is to provide a technique for reducing a step height to be covered by photoresist during formation of an electrode connected to a semiconductor substrate, e.g. a silicon substrate on which an acceleration sensor resides.

- 5 In order to achieve this object, an opening (80) for formation of an electrode (90) is formed before formation of a sacrificial layer (4), semiconductor film (50), and fixed electrode (51). Therefore thick photoresist is not required.